

E-Filed 1/19/12

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

RONALD MAZZAFERRO,

No. C 11-80284 MISC RS

Plaintiff,

**ORDER DISMISSING PETITION FOR
LACK OF JURISDICTION**

v.

UNITED STATES OF AMERICA,
INTERNAL REVENUE SERVICE, et al.,

Respondents.

On October 19, 2011, an IRS agent issued and served a summons for financial documents regarding Petitioner Ronald Mazzaferro to Exchange Bank. The agent also mailed notice of this summons to petitioner the same day. Twenty-one days later, Mazzaferro filed a petition to quash the summons. Pursuant to 26 U.S.C. § 7609 a taxpayer has twenty days from the date of notice to initiate a proceeding to quash an IRS summons. *See* 26 U.S.C. § 7609(b)(2)(A) (“[A]ny person who is entitled to notice of a summons under subsection (a) shall have the right to begin a proceeding to quash such summons not later than the 20th day after the day such notice is given in the manner provided in subsection (a)(2)”). Compliance with the twenty day period is a jurisdictional

No. C
ORDER

1 requirement and must be strictly construed. *See, e.g., Ponsford v. United States*, 771 F.2d 1305 (9th
2 Cir. 1985) (“[A] district court does not have jurisdiction under § 7609(h)(1) where the plaintiff has
3 failed to comply with the twenty-day filing requirement.”). Mazzaferro failed to meet the twenty
4 day statutory period to file his motion to quash. The petition must be dismissed for lack of
5 jurisdiction. The Clerk shall close the file.
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7 IT IS SO ORDERED.

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9 Dated: 1/19/12

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12 RICHARD SEEBORG
13 UNITED STATES DISTRICT JUDGE
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